

2003 MICHIGAN SBT Apportionment Formula

Issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

Form Code 5

1. Name	2. Federal Employer ID No. (FEIN) or TR No.
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PART 1: COMPUTATION OF APPORTIONMENT PERCENTAGE

If 100% of property and payroll is attributable to Michigan, include documentation to substantiate nexus with another state.

A.	B.	C.
PROPERTY FACTOR* Complete if filer has property outside of Michigan regardless of whether filer has Michigan Property.	Weighting Factors	Weighted Percentage
3. Average value of Michigan property held during the year ▶ 3. _____		
4. Multiply Michigan rentals by 8 and enter the result ▶ 4. _____		
5. Total Michigan property. Add lines 3 and 4 5. _____		
6. Average value of total property held during the year ▶ 6. _____		
7. Multiply total rentals by 8 and enter the result ▶ 7. _____		
8. Total property. Add lines 6 and 7 8. _____		
9. Percentage. Divide line 5 by line 8 9. _____	x 5%	9. _____
PAYROLL FACTOR* Complete if filer has payroll outside of Michigan regardless of whether filer has Michigan Payroll.		
10. Michigan wages ▶ 10. _____		
11. Total wages ▶ 11. _____		
12. Percentage. Divide line 10 by line 11 12. _____	x 5%	12. _____
SALES FACTOR		
13. Michigan sales ▶ 13. _____		
14. Total sales ▶ 14. _____		
15. Percentage. Divide line 13 by line 14 15. _____	x 90%	15. _____
16. Apportionment percentage. Add column C, lines 9, 12 & 15** Use this percentage to apportion: (1) The tax base on C-8000, line 33, (2) The recapture of capital acquisition deduction on C-8000D, and (3) The capital investments and recapture on C-8000ITC 16. _____		

* The State Treasurer may require periodic averaging of property values during the tax year if this is reasonably required to reflect the average value of the filer's property.

** If filer does not have three factors, i.e., if line 8, 11 or 14 is zero, see *Formulas for Special Situations* on page 36 of the instructions.

PART 2: TRANSPORTATION SERVICES, FINANCIAL ORGANIZATIONS, OR TAXPAYERS AUTHORIZED TO USE A SPECIAL FORMULA, USE THE LINES PROVIDED BELOW.

Attach an explanation.

17. Michigan ▶ 17. _____	17. _____
18. Total ▶ 18. _____	18. _____
19. Apportionment percentage. Divide line 17 by line 18. Use this percentage to apportion: (1) The tax base on C-8000, line 33, (2) The recapture of capital acquisition deduction on C-8000D, and (3) The capital investments and recapture on C-8000ITC 19. _____	

PART 3: CAPITAL ACQUISITION APPORTIONMENT

This part is only used for certain CAD recaptures. Complete this part only if depreciable personal property that was acquired in tax years beginning before Oct. 1, 1989 was disposed of during the year.

20. Property factor from line 9, column A 20. _____	20. _____
21. Payroll factor from line 12, column A 21. _____	21. _____
22. Total. Add lines 20 and 21 22. _____	22. _____
23. Average percentage. Divide line 22 by 2; if only one factor exists, enter the amount from line 22. Use this percentage to compute recapture of capital acquisition deduction on C-8000D, line 11 23. _____	